

**Adopted by Fremont Township, Isabella County by Ordinance 111213-1
November 2013.**

**THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893**

211.7b Exemption of real property used and owned as homestead by disabled veteran or individual described in subsection (2); filing and inspection of affidavit; cancellation of taxes; local taxing unit to bear loss; death of disabled veteran; continuation of exemption in favor of unremarried surviving spouse; "disabled veteran" defined.

Sec. 7b.

(1) Real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions or by an individual described in subsection (2) is exempt from the collection of taxes under this act. To obtain the exemption, an affidavit showing the facts required by this section and a description of the real property shall be filed by the property owner or his or her legal designee with the supervisor or other assessing officer during the period beginning with the tax day for each year and ending at the time of the final adjournment of the local board of review. The affidavit when filed shall be open to inspection. The county treasurer shall cancel taxes subject to collection under this act for any year in which a disabled veteran eligible for the exemption under this section has acquired title to real property exempt under this section. Upon granting the exemption under this section, each local taxing unit shall bear the loss of its portion of the taxes upon which the exemption has been granted.

(2) If a disabled veteran who is otherwise eligible for the exemption under this section dies, either before or after the exemption under this section is granted, the exemption shall remain available to or shall continue for his or her unremarried surviving spouse. The surviving spouse shall comply with the requirements of subsection (1) and shall indicate on the affidavit that he or she is the surviving spouse of a disabled veteran entitled to the exemption under this section. The exemption shall continue as long as the surviving spouse remains unremarried.

(3) As used in this section, "disabled veteran" means a person who is a resident of this state and who meets 1 of the following criteria:

(a) Has been determined by the United States department of veterans affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

(b) Has a certificate from the United States veterans' administration, or its successors, certifying that he or she is receiving or has received pecuniary assistance due to disability for specially adapted housing.

(c) Has been rated by the United States department of veterans affairs as individually unemployable.

History: Add. 1954, Act 179, Imd. Eff. May 5, 1954 ;-- Am. 1978, Act 261, Imd. Eff. June 28, 1978 ;-- Am. 2013, Act 161, Imd. Eff. Nov. 12, 2013

Popular Name: Act 206

Compiler's Notes: Enacting section 1 of Act 161 of 2013 provides:"Enacting section 1. This amendatory act shall be known and may be cited as the "Dannie Lee Barnes disabled veteran property tax relief act"."

Adopted November 26, 2013

By _____
John Schimmelmann, Clerk

By _____
Gerad Himebaugh, Supervisor